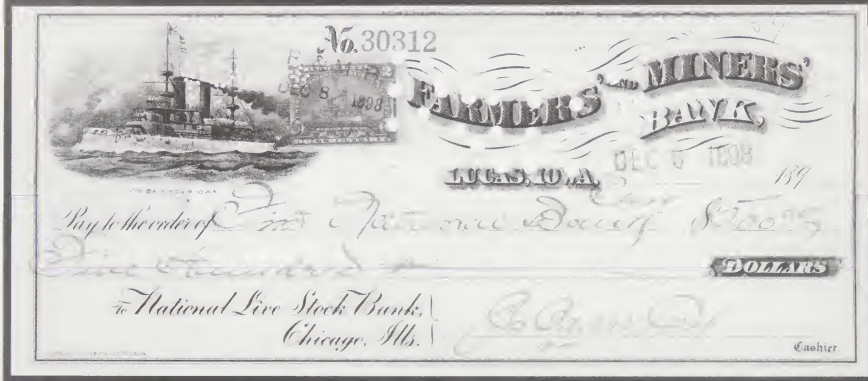
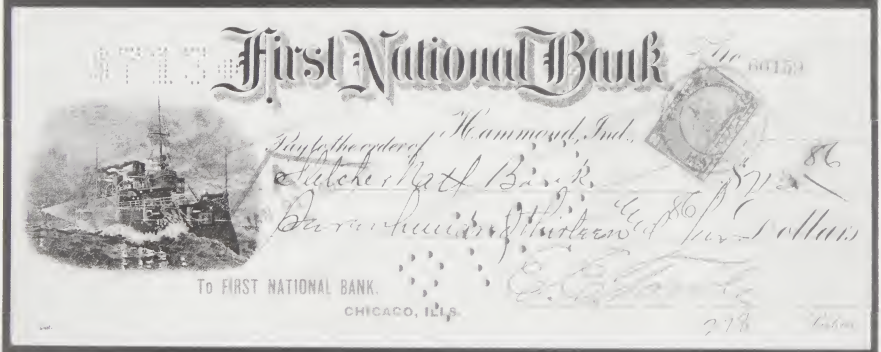
THE CHECK COLLECTOR

April-June 1998 | The Journal of THE AMERICAN SOCIETY OF CHECK COLLECTORS, INC. | Number 46





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To our members:

Write something for *The Check Collector*! We need articles about checks, check-related subjects, and fiscal documents. See the list of 32 areas of collecting interests on the inside back of the mailing cover for ideas.

All material must be scanned or retyped. Illustrations require an original or a **good, clear, black and white copy, preferably as large as can be obtained**. Original checks sent in are copied and returned carefully. Any questions, ask the Editor!

To our advertisers:

Deadline for advertising copy to run in the July-September issue of *The Check Collector* is August 10.

The Check Collector is an effective means of reaching the check collecting hobby, and our membership of collectors and dealers of checks and related financial documents. It contains feature articles about checks and check collecting and news about the hobby.

Advertising orders must be paid in advance and shall be restricted to checks and related fiscal documents, publications, accessories, and supplies. The ASCC accepts advertising in good faith, reserving the right to edit copy. Copy for ads must be able to be scanned or the Editor will set it as best he can.

ASCC assumes no financial responsibility for typographical errors in advertising. However, it will reprint that portion of an advertisement in which a typographical error appeared upon prompt notification of such error.

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Bills of Exchange - Part 2

Michael Zier

In this conclusion of the article on Bills of Exchange, we will follow the evolution of Bills of Exchange to New York Drafts, and look at some fascinating examples of both.

Starting around 1900, as New York was becoming the recognized financial capital of the United States (eclipsing Washington, Baltimore, Philadelphia, and Boston), and as transportation of the mails was becoming more reliable, Bills of Exchange became less common. They were replaced with "New York Drafts," i.e., a draft on a correspondent bank in New York, generally a bank still around today. By this time the United States was recognized as having a stable financial market. Large New York banks had correspondent relationships around the world; their drafts were generally accepted.

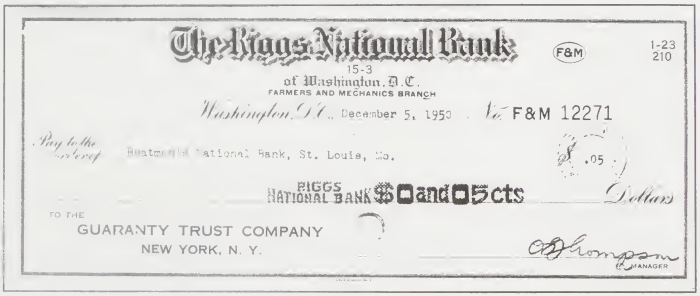
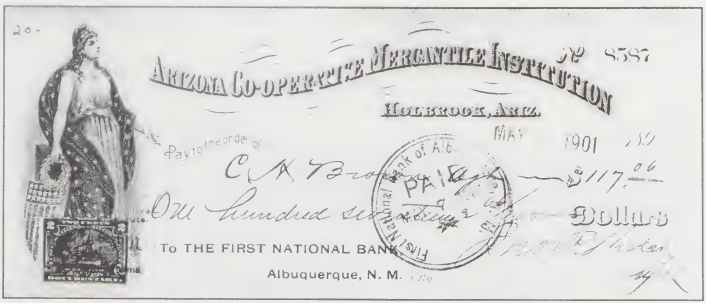


Figure 1. A draft from the Riggs National Bank, Washington, and the Guaranty Trust Company of New York.

Note that drafts all have two bank names: on the top of the check, the name of the bank issuing the draft; on the bottom, the name of the bank where the account physically resided. See **Figure 1** above (Riggs/Guaranty Trust). Such drafts are not unique to New York, of course: see **Figure 2** below. This item was sold to me as an Arizona draft, but being drawn on a New Mexico bank it is somewhat more valuable.



A New York Draft is actually a New York check, not a check from Washington, DC, or wherever. Note the routing/transit numbers in the upper right corner of **Figure 1**. Those numbers are for Guaranty Trust Company, New York: Riggs' routing/transit number at the time was 15-3/511 (15 being the code for Washington, DC, 3 being Riggs' assigned number, and 511 being a code indicating transit days).

Most banks in DC had New York correspondents, and some did a thriving trade in New York Drafts. Any large city bank, or any bank with a branch or branches located near a military post is a good source for New York Drafts after World War II.

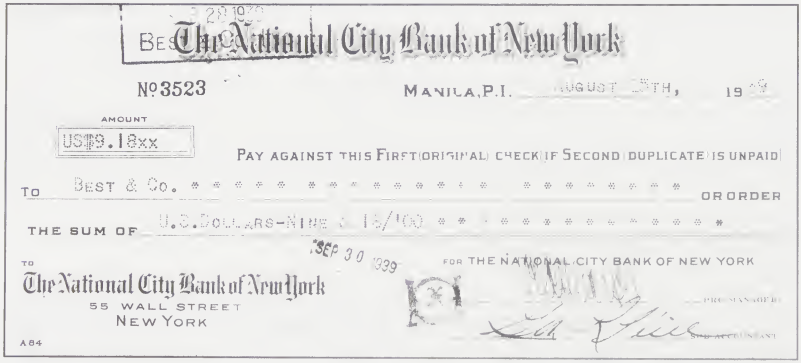

The National City Bank of New York
No3523
MANILA, P.I. AUGUST 25TH, 19
AMOUNT
US$9.18xx
PAY AGAINST THIS FIRST (ORIGINAL) CHECK (IF SECOND DUPLICATE) IS UNPAID
TO BEST & Co.
OR ORDER
THE SUM OF U.S. DOLLARS-NINE & 18/100
SEP 30 1939
FOR THE NATIONAL CITY BANK OF NEW YORK
The National City Bank of New York
55 WALL STREET
NEW YORK
A84

Figure 3 above, dated August 25, 1939 is the latest date exchange draft in my collection. In some ways it is like a bill of exchange, in that it is an 'original' check, to be paid only if the 'duplicate' has not been paid. It is payable in US dollars, and has a ten-centavo Philippine revenue on the back.

Some ideas for collecting New York Drafts:

* Those with foreign revenues attached
* Those with US and foreign revenues attached
* Those for less than a specific amount (there was frequently a substantial service charge, so "low denomination" New York Drafts are decidedly uncommon, usually in settlement of a compensating funds account)
* Those showing any evidence of foreign processing (bank stamps, foreign revenues, foreign "paid" or routing stamps, etc)
* Those from banks in a specific locality (e.g., Washington, DC, Territories, etc.)

My own collection contains checks from category 3 (less than one dollar amounts).

As promised, several interesting bills of exchange from my collection are illustrated on the next two pages.

A future installment of this article will deal with Bills of Exchange from strange and exotic locations.

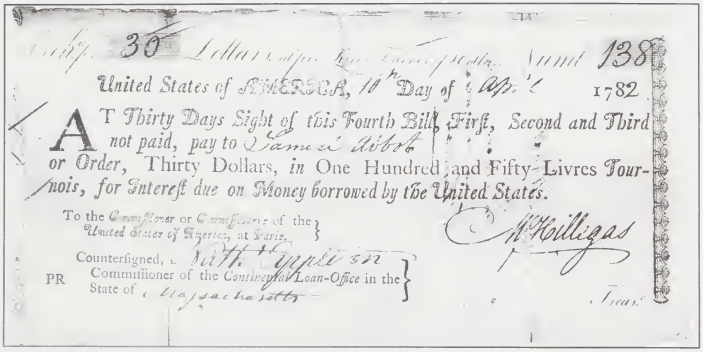

30
138
United States of America, 10th Day of April 1782
At Thirty Days Sight of this Fourth Bill First, Second and Third not paid, pay to Samuel Abbot or Order, Thirty Dollars, in One Hundred and Fifty-Livres Tournois, for Interest due on Money borrowed by the United States.
To the Commissioner or Commissioners of the United States of America, at Paris.
Counterfigned, Ruth. Lyman
PR Commissioner of the Continental Loan-Office in the State of Massachusetts
M. Hillegas
Treas.

Figure 4. This is a fourth of exchange signed by Michael Hillegas, first Treasurer of the United States. It is perhaps the best of the number of great items I have purchased from Larry Marsh over the years.

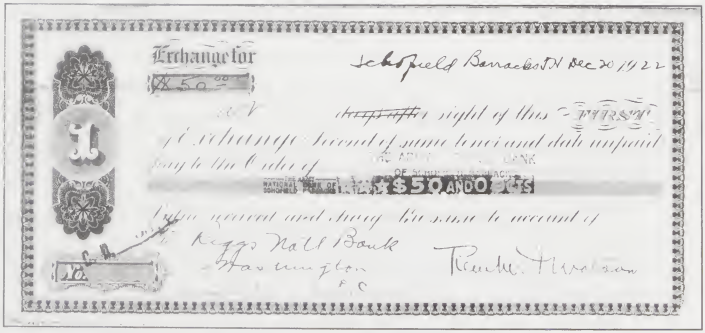

Exchange for
$50.00
Schofield Barracks, T.H. Dec 20 1922
At sight of this First of Exchange Second of same tenor and date unpaid
Pay to the Order of
$50 AND 00 CTS
Value received and charge the same to account of
Riggs Nat'l Bank
Washington
D.C.

Figure 5 is a first of exchange drawn on the Army National Bank of Schofield Barracks, Territory of Hawaii, in 1922.

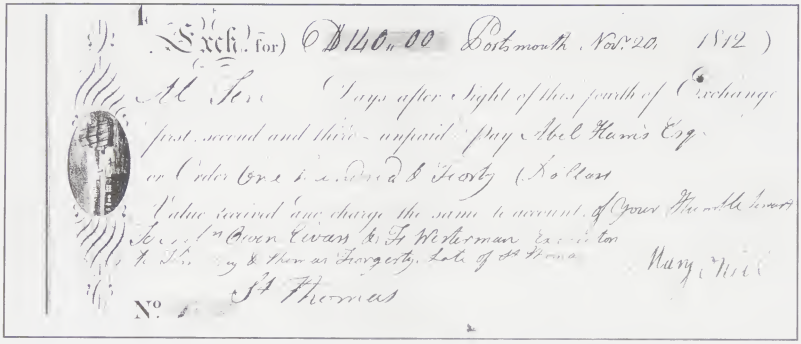


Figure 6 illustrates the first fourth of exchange I ever purchased. Two years later I was able to buy the second and thirds of exchange from the same transaction (talk about luck!) These are shown on page 5 of the last issue of *The Check Collector*, Number 45.

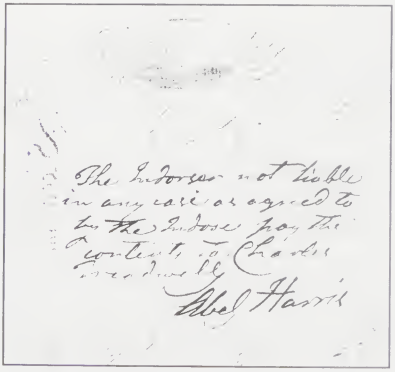


Figure 7 is the notation on the backs of all three of the Portsmouth bills. "The indorser not liable in any case as agreed to by the indorse[e][ ] pay the contents to Charles Treadwell. [signed] Abel Harris".

An ASCC Roundtable will be held in conjunction with the ANA Convention in Portland, OR on Friday, August 7 at 2:00 pm in the Convention Center. All members who plan to attend the Convention are urged to attend.

Remember the Maine!

Bob Hohertz

On February 15, 1898 the battleship Maine was sunk in the harbor of Havana. No one knows for sure if this was an act of sabotage, an incident to provoke war, or a tragic accident, but it was the final spark needed to ignite a conflict that had been building for many years. The Maine became a justification for extending United States influence around the globe.

War with Spain was declared on April 25, existing as of April 21. On June 13 the War Revenue Act of 1898 was passed, imposing taxes as of July 1. The final Civil War documentary taxes had only been repealed fifteen years earlier, to the day, and many of the Spanish American War ones were similar. In particular, checks and drafts again became subject to a two cent tax.

With only seventeen days in which to prepare adhesive stamps, regular one and two cent postage stamps were overprinted for revenue use. At the same time, revenue issues bearing the image of the Maine in all its glory were being produced quickly enough to be available in certain areas on the first day of the new tax. These are known to collectors as the 'battleship' revenues.

In the July-September 1997 issue of *The Check Collector* (TCC 43) I illustrated several first day usages of the two-cent battleships, and one of the two cent overprinted postage stamp. **Figure 1** below shows a first day use of two of the overprinted one-cent stamps.

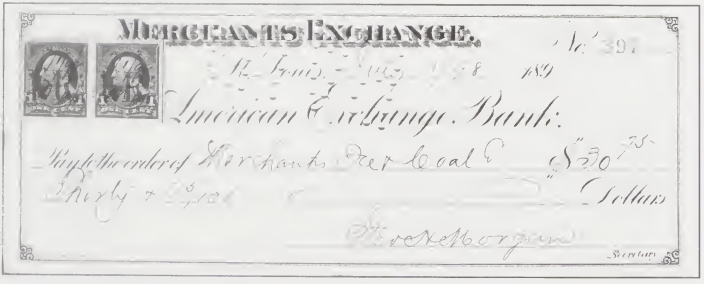


Figure 1. First day use of a pair of one-cent overprinted postage stamps to pay the check tax.

There were two distinct type styles used for overprinting the one-cent stamps. The first setting features the letter 'I' without serifs, and square or rectangular periods after the letters. There were only 314,980 stamps overprinted with this setting, and relatively few of these were used. It has been believed that their only use was in the San Francisco area, but Figure 2 shows a pair used to pay the tax on a check written in Little Rock. This is a significant find.

The pair in **Figure 1** are overprinted with the much more numerous (63.3 million printed) second setting, featuring serifs on the letter 'I' and round or oval periods.

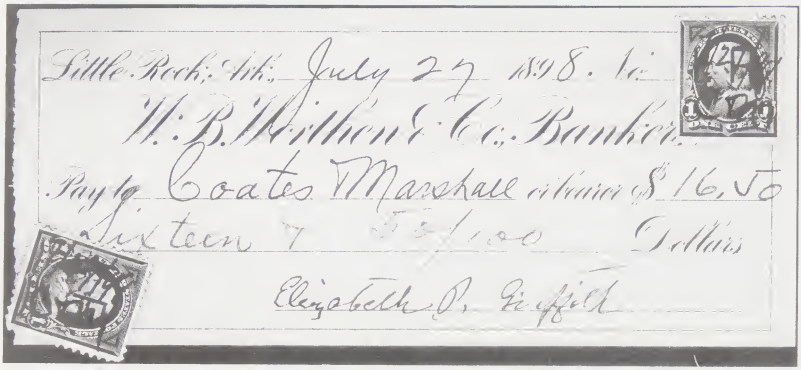

Little Rock, Ark. July 27 1898. No.
W. B. Wilson & Co., Bankers.
Pay to Coates Marshall or Order $16.50
Sixteen 7 50/100 Dollars
Elizabeth P. Pitfield

Figure 2. This Little Rock check bearing a pair of small I.R. overprint postage stamps is from Hermann Ivester's collection. It is the first such usage found that did not originate in San Francisco.

Battleships

Battleship revenues were also available on July 1 in certain locations. As I mentioned in the article in TCC 43, I have examples of their first day use in Arkansas, Montana, Nevada and South Dakota. Instead of repeating an illustration of one of these, this issue's cover shows two used on checks that also illustrate battleships. The Lucas, Iowa one has a vignette of the Battleship Iowa, as one might expect. The Indiana check does not identify the ship, but it does not appear to be the Maine.

Combinations of lower rate battleship revenues can be used to make up the two-cent tax rate, of course. **Figure 3** shows a pair of one-cent stamps, and **Figure 4** illustrates the much less common use of four of the half-cent stamps.

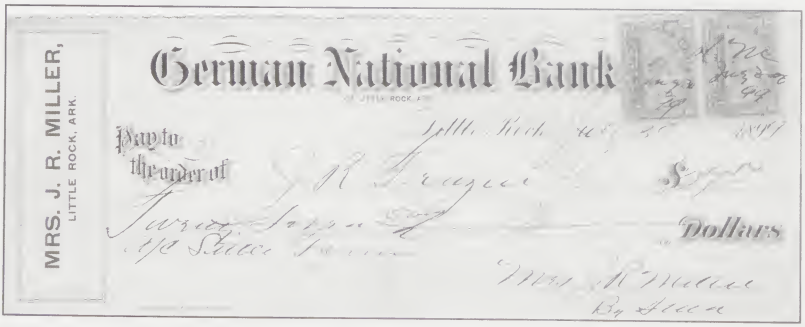


Figure 3. Another interesting item from Little Rock, this check bears a pair of one-cent battleships which are overprinted in red by the Saint Louis, Iron Mountain and Southern Railway. How did these get into the possession of Mrs. Miller for her use?

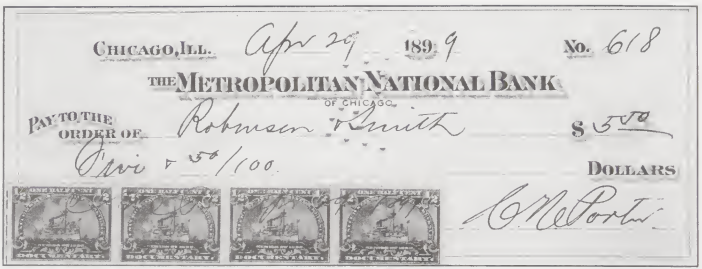

CHICAGO, ILL. Apr 29 1899 No. 618
THE METROPOLITAN NATIONAL BANK
OF CHICAGO
PAY TO THE ORDER OF Robinson & Smith $ 5.00
Five & 00/100 DOLLARS
C. McPortin

Figure 4 Use of four half-cent battleships to make up the two cent check tax was unusual.

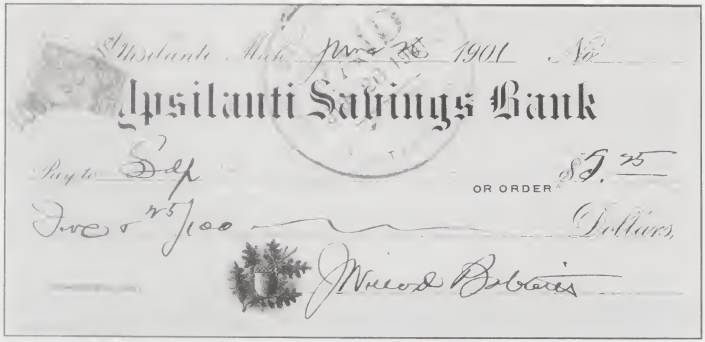


Figure 5. Use of a bisected four-cent battleship is an even more unusual way to pay the check tax. This item was found in a bunch of miscellaneous documents that were part of the Morton Dean Joyce estate.

Other Stamps

The government did not allow use of postage stamps to pay documentary taxes, but checks with postage used for this purpose are not really rare. One of Bob Spence's checks showing a successful first day use of postage is shown in TCC 43. Anything but the regular two-cent definitive on a check is a bit more unusual. **Figure 6** illustrates one with a two-cent Trans-Mississippi commemorative.

Figure 7 shows a two-cent playing card revenue on a check. Richard Friedberg pointed out that the printer of the check was the same as the user, probably a stationer who also sold playing cards and had a stock of the tax stamps for them on hand, as well as an understanding bank.

Figure 6. A Trans-Mississippi postage stamp successfully used to pay the check tax.

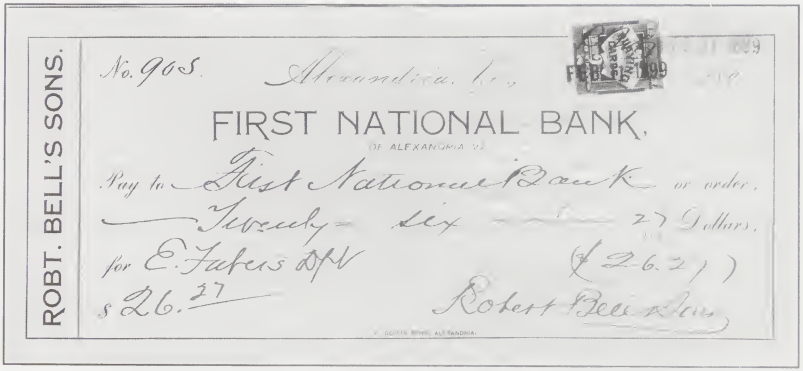


Figure 7. A playing card stamp successfully used to pay the check tax.

Figure 8, on the next page, is interesting, as it documents an attempt to use a Civil War imprinted revenue stamp to pay the Spanish American War tax. Civil War imprints were not valid for paying a tax after June 30, 1883, so a battleship revenue was added by the bank, and an additional two cent charge was made to the drawer's account. Coleman Leifer has one used successfully, so the vigilance of the bank was the key.

Imprinted Checks

Very shortly after the beginning of the new documentary taxes, imprinted checks began to appear. Unlike the Civil War imprints, these were applied by licensed local printers. The design was taken from one used for manufactured tobacco beginning in 1878. Most of the tobacco designs appear on tinfoil packages, but several of the earliest ones are on paper as well. One on paper from 1878 is shown in **Figure 9**, also on the following page.

In John Alan Hicks's book, *United States Internal Revenue Tax Paid Stamps Printed on Tin-Foil and Paper Tobacco Wrappers*, he shows a pair of bank checks imprinted with two other tobacco wrapper tax designs. Were these rejected essays for the 1898 tax?

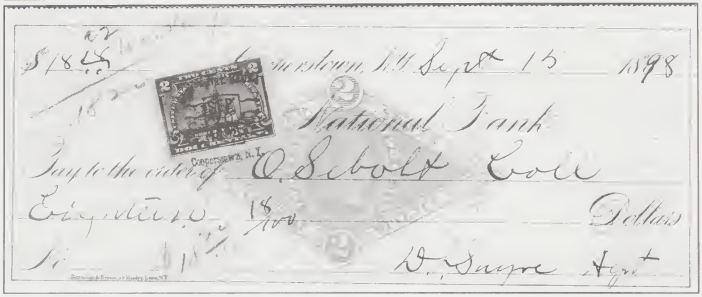


Figure 8. An unsuccessful attempt to pay the check tax with a Civil War imprint.

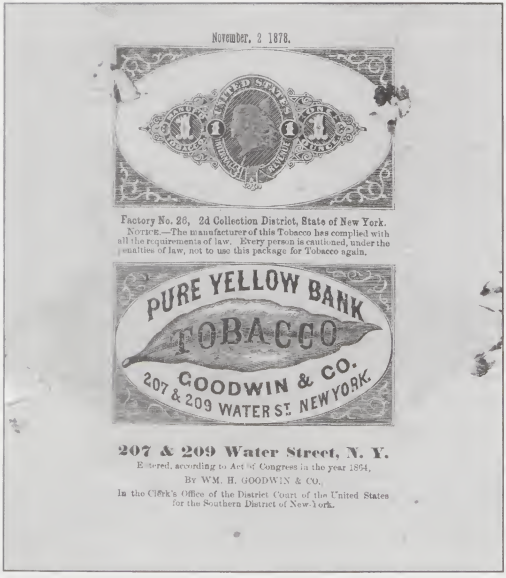

November, 2 1878.
Factory No. 26, 2d Collection District, State of New York.
NOTICE.—The manufacturer of this Tobacco has complied with all the requirements of law. Every person is cautioned, under the penalties of law, not to use this package for Tobacco again.
PURE YELLOW BANK
TOBACCO
GOODWIN & CO.
207 & 209 WATER ST. NEW YORK.
207 & 209 Water Street, N. Y.
Entered, according to Act of Congress in the year 1864,
By WM. H. GOODWIN & CO.
In the Clerk's Office of the District Court of the United States for the Southern District of New York.

Figure 9. An 1878 paper tobacco wrapper with the revenue design later adapted for the Spanish American War revenue stamped paper imprints.

Again unlike the Civil War imprints, there was only one design for the Spanish American War series, and it was only produced for one and two cent payments.

The imprint is normally found near the middle of the check, but some were placed to the side to avoid conflicting with a vignette. Some are oriented vertically, and even diagonally. There are also unintentional inverts. (A thorough discussion of these and other rarities is found in an article by Bill Castenholz in the *Revised Edition* of his *Field Guide to Revenue Stamped Paper, Part 1, The Western States*. Also see The July-September 1996 Issue of *The Check Collector*, Number 39.) **Figure 10** illustrates a decorative check used by Samuel Cupples, with the imprint in its normal location.

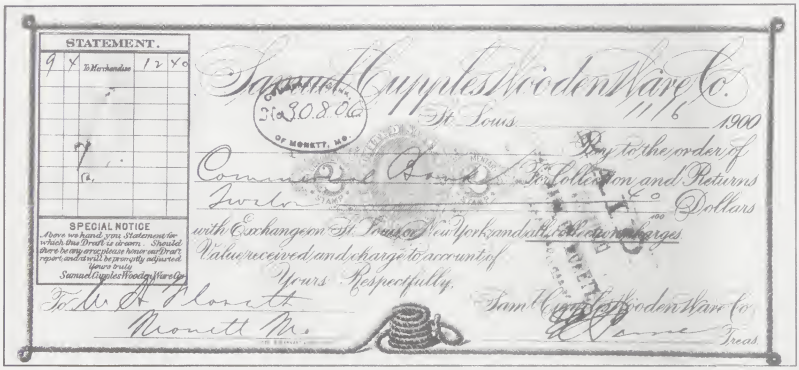


Figure 10. Samuel Cupples Wooden Ware produced matches during the Civil War period, and was the source of several private die proprietary stamps. The old Cupples warehouses in downtown Saint Louis are now being considered for renovation as a luxury hotel.

The tax on bank checks was in effect until July 1, 1902. At that time unused checks with revenue imprints could be redeemed, and a small round hole was punched at the bottom of the imprint to indicate that it had been.

References:

Hicks, J. A. *United States Internal Revenue Tax-Paid Stamps Printed on Tin-Foil and Paper Tobacco Wrappers*. Harvest Printing Company, 1988.

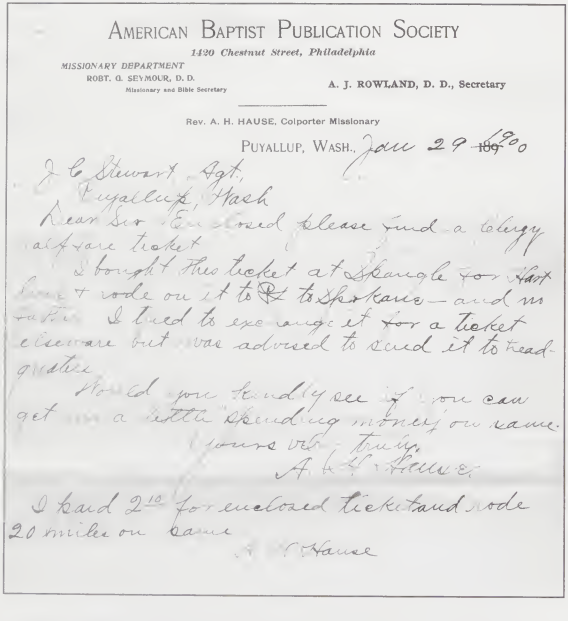
Morison, S. E., Commager, H. S. and Leuchtenburg, W. E. *Concise History of the American Republic*. Oxford University Press, 1977.

Toppan, G. L., Deats, H. E. and Holland, A. *Boston Revenue Book*. Reissued by Quartermain Publications from the 1899 original.

All for $1.70

Hermann Ivester

Figures 1- 4 illustrate the tortuous path followed by a seemingly simple request for a passenger refund for an unused portion of a railroad ticket issued by the Northern Pacific Railroad Company.



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PUYALLUP, WASH., Jan 29 ~~189~~ 1900

J. C. Stewart Agt.
Puyallup, Wash

Dear Sir Enclosed please find a clergy half fare ticket

I bought this ticket at Spangle for Hartline & rode on it to P to Spokane - and no farther. I tried to exchange it for a ticket elsewhere but was advised to send it to headquarters.

Would you kindly see if you can get me a little 'spending money' on same.

Yours very truly,
A. H. Hause

I paid 2.10 for enclosed ticket and rode 20 miles on same.
A. H. Hause

Figure 1. Letter dated January 29, 1900 form A. H. Hause requesting a partial refund on a $2.10 ticket. He needed a little "spending money." The text is as follows:

"Dear Sir: Enclosed please find a Clergy half fare ticket.

I bought this ticket at Spangle for Hartline & rode on it to P to Spokane - and no farther. I tried to exchange it for a ticket elsewhere but was advised to send it to headquarters.

Would you kindly see if you can get me a little 'spending money' on same. Yours very truly, A. H. Hause.

I paid 2.10 for enclosed ticket and rode 20 miles on same. A. H. Hause."

Form 210. 1294. 5M. 8

FORM FOR USE IN REDEMPTION OF UNUSED TICKETS.

NORTHERN PACIFIC RAILROAD COMPANY.

THOMAS F. OAKES, HENRY C. PAYNE, HENRY C. ROUSE, RECEIVERS.

GENERAL PASSENGER AND TICKET DEPARTMENT.

Northern Pacific Railway Company

INSTRUCTIONS TO AGENTS.

When passengers have been prevented from beginning the use of tickets of this company's issue, the selling agent may on presentation of such tickets for redemption by the original purchasers, and after making a record of all the facts on blank below and having it signed by purchaser, refund the value of such tickets to such original purchasers, and return the tickets as "spoiled" with this blank properly filled out and receipted by original purchaser to the Auditor of Traffic Receipts if monthly report has not been made therefor; if report has been made, make refund and send the tickets and this blank to General Passenger and Ticket office for relief voucher.

In case any portion of the trip has been made on tickets of this company's issue presented for redemption, or if the ticket is of another company's issue, or if sold by an agent of this company other than the one to whom presented for redemption, whether used in part or wholly unused, receive the ticket from the person presenting it (unless you have reason to believe it is not presented by the original purchaser or his duly authorized agent, give him receipt therefor, and send the ticket with this blank properly filled out and signed, to the undersigned for adjustment, which will be promptly made through the agent. In case proper refund cannot be made through the agent so receiving and forwarding a ticket for adjustment, refund will be made through any other agent of the company, designated by the owner of the ticket, or direct to such owner if that will best suit his convenience.

CHAS. S. FEE,
General Passenger and Ticket Agent.

4/5 210 A. L. CRAIG,
80 40
Assistant General Ticket Agent.

DATE July 11 1900

I hereby certify that I am the **ORIGINAL PURCHASER** of ticket, No. Book number 892
issued by the N P R. R. at Spangle bearing
date of sale of Dec 29, 99 being a first class one half ticket
(one way or round trip)
from Spangle to Hartline which has been used
from Spangle to Spokane and on which stop-over
.....has made at .....
(has or has not.)

I also declare that I did not obtain free or reduced rate transportation owing to the failure of conductor or collector to collect or cancel this ticket, but that ticket was not used from Spokane to Hartline because I was requested to go to Palouse City, Wash. by the General Missionary instead of going out to Hartline and therefore I now present it for refund of unused value.

A. H. Hause
Signature of Claimant.

Address Pullman, Wash.

PULLMAN WASH. NOV 15 1900 NOR. PAC. R'Y

Receipt to be signed by purchaser when refund is made by selling agent.

Date ..... 189..

Received from ..... Agent N. P. R. R. at .....

the sum of ..... dollars in settlement
of above claim for refund.

$.....

Signature of Claimant.

Figure 2. Form for Use in Redemption of Unused Tickets dated February 11, 1900, indicating the refund due would be $1.70.

GEORGE SHERRIFF,
Auditor Passenger Receipts, N. P. Ry. Co., St. Paul.

No. C 10663

St. Paul, Minn. 189

I have this day made draft (in number corresponding to this) on the Treasurer for $1.70

Refund of value of unused portion of ticket form A/1 No. 893

Sold Spangle Dec. 29 99

Destination Harveline

Used Spangle to Spokane only

Papers herewith

Payable to A. H. Hause

Address Puyallup, Wash.

Chas. S. Fee.
GENERAL PASSENGER AND TICKET AGENT

Figure 3. Auditor's certificate that he had written the refund check, dated February 20, 1900.

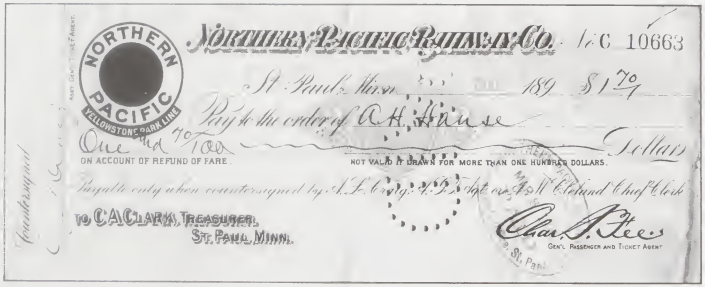
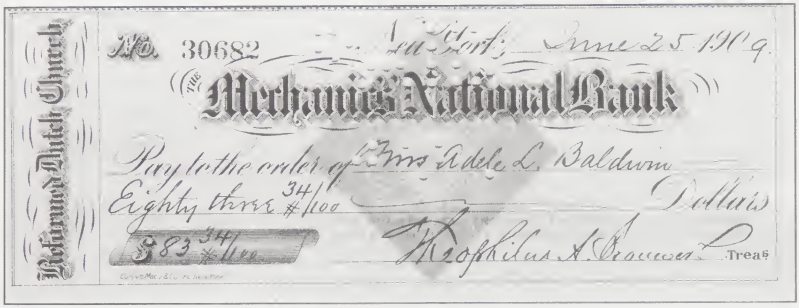

NORTHERN PACIFIC
YELLOWSTONE PARK LINE
NORTHERN PACIFIC RAILWAY CO.
No. C 10663
St. Paul, Minn. 189 $1.70
Pay to the order of A. H. Hause
One 70/100
ON ACCOUNT OF REFUND OF FARE.
NOT VALID IF DRAWN FOR MORE THAN ONE HUNDRED DOLLARS.
Dollars
Payable only when countersigned by A. L. Craig, N. P. Ry. Co., at St. Paul.
Countersigned
To C. A. CLARK, TREASURER,
ST. PAUL, MINN.
Chas. S. Fee
GEN'L PASSENGER AND TICKET AGENT
St. Paul

Figure 4. Check dated February 20, 1900 to Mr. Hause for $1.70, cashed on March 8, 1900. The check bears a Spanish American War imprinted revenue to pay the two cents check tax, and is specified for use "on account of refund of fare."

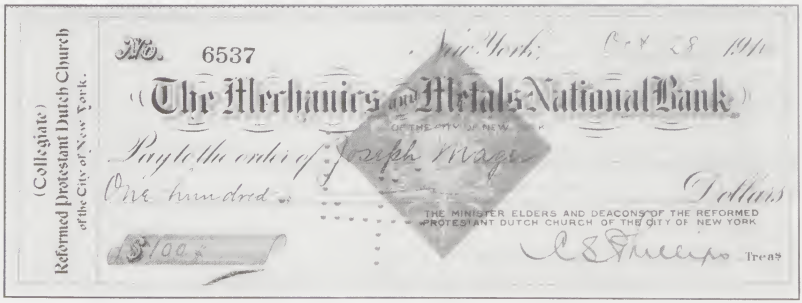
On the Streets of New York

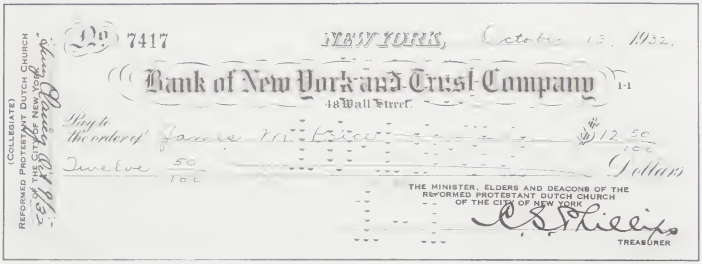
Jerry Boone



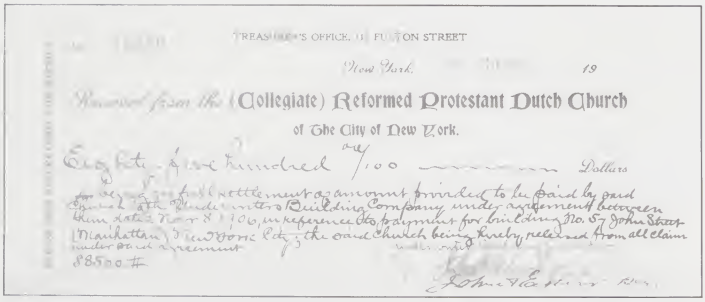
I received a surprise package from a friend of mine in New York City not long ago. With a letter of explanation, he had sent me about thirty old checks that someone had found in the garbage along one of New York's streets. These checks were from the Collegiate Reformed Protestant church in New York City. The original church, The Dutch Reformed Church, was established in America in New Amsterdam in 1628. One will recognize this church as the church of Norman Vincent Peale in New York and Robert Schuller and the Crystal Cathedral in California. The checks were dated between 1909 and 1932.

My friend had offered me more checks if I wanted them to use as traders. Naturally, I accepted. A few days later I received a large envelope with about 400 or so checks! Needless to say I was overwhelmed. There were more of the original checks from the church, plus several types that weren't in the first group and several hundred other checks from the 1920's through the 1960's from other banks and other accounts.


(Collegiate)
Reformed Protestant Dutch Church
of the City of New York.
No. 6537
New York, Oct 8 1910
The Merchants and Metals National Bank
Pay to the order of Joseph Wager
One hundred Dollars
$100
THE MINISTER ELDERS AND DEACONS OF THE REFORMED PROTESTANT DUTCH CHURCH OF THE CITY OF NEW YORK
Treas


No 7417
NEW YORK, October 13, 1932.
Bank of New York and Trust Company
48 Wall Street
Pay to the order of Rector
$12 50/100
Dollars
Twelve 50/100
THE MINISTER, ELDERS AND DEACONS OF THE REFORMED PROTESTANT DUTCH CHURCH OF THE CITY OF NEW YORK
C. S. Phillips
TREASURER
REFORMED PROTESTANT DUTCH CHURCH (COLLEGIATE) OF THE CITY OF NEW YORK

The most interesting item, perhaps, was the receipt shown below. It is from the company that erected one of the church buildings, the Underwriters Building Co., stating that they had received payment for $8,500 for the building at No. 57 John St., Manhattan, New York City. It is dated Dec. 30, 1909. Unfortunately it does not state what building it was for, the church itself or a different structure.


TREASURER'S OFFICE, 11 FULTON STREET
New York, 19
(Collegiate) Reformed Protestant Dutch Church
of The City of New York.
Eight five hundred 00/100 Dollars
$8500 00

Note that the same treasurer, C. S. Phillips, took office at least by 1914 and was still serving in 1932.

Anyone wanting an assortment of these checks is asked to send a SASE to: Gerald Boone, 1713 West 28th St., Lorain, OH 44052.

Henry Dearborn Endorsement on U. S. Bank Branch Check

John & Nancy Wilson, NLG

We collect many different types of checks, but our main interests are in Wisconsin, autographs, Security Bank Note companies, pre 1860, Bank of the U. S., Santa Claus, and others. We were really excited when we picked up the Office of Discount and Deposit of the Bank of the United States, Washington, February 25, 1825 check No. 7587, payable at the Boston branch. It pays $900 to the order of famous American Henry Dearborn. When you look at **Figure 2**, you will see that Dearborn endorsed the check on the back. It also credits the Hartford Office. It not only has a scarce autograph, but also very few checks are available from the Washington Branch of the Bank of the U. S.

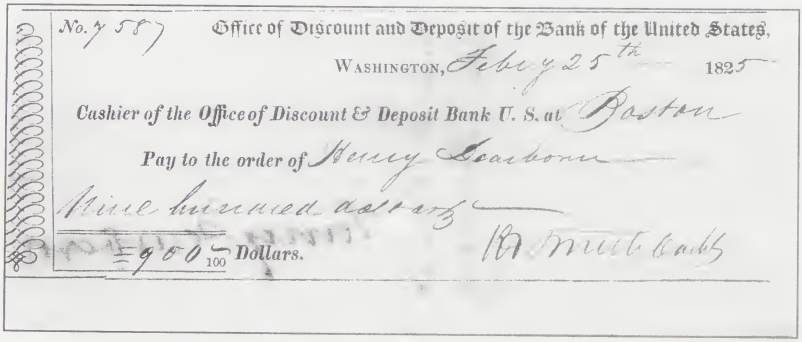

No. 7587
Office of Discount and Deposit of the Bank of the United States,
WASHINGTON, Febry 25th 1825
Cashier of the Office of Discount & Deposit Bank U. S. at Boston
Pay to the order of Henry Dearborn
Nine hundred dollars
$900 100 Dollars.

Figure 1.

Henry Dearborn was born in 1751 and passed away in 1829. He was a Captain at Bunker Hill and distinguished himself in several battles, including Stillwater, Monmouth and Saratoga. In 1795 he attained the rank of Major General. From 1793 to 1797 he was a U. S. Congressman. On March 5, 1801 he became Secretary of War in Jefferson's Cabinet, serving until 1809.

On November 19, 1812 Dearborn commanded the largest American army in the field. His command started at Plattsburg with the troops marching toward Montreal. After reaching the Canadian frontier, his militia refused to cross. He then took them back to Plattsburg. On April 27, 1813 he led a raid on York, which was the capital of Upper Canada, burning the town's public buildings. (After 1834, York became Montreal.) During this raid, General Zebulon M. Pike was killed when a large powder magazine exploded. When Washington, D.C. was burned in 1814, some people suggest that it was in retaliation for the 1813 raid on York. Dearborn finished out an illustrious career as the Minister to Portugal from 1822 to 1824.

Fort Dearborn (future site of Chicago), named after Henry Dearborn, was constructed in 1804. By order of General Hull the fort was evacuated on August 15, 1812, and it was burned down the next day. The Americans, while retreating, were attacked by hostile Indians. Two-thirds of their number were massacred, including twelve children. The survivors surrendered on promise of safety and were taken to Fort Mackinaw. From there they were sent back to their homes.

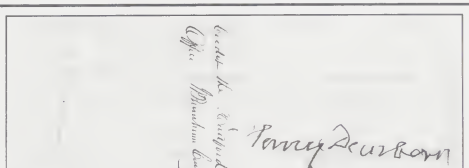


Figure 2.

The fort was rebuilt in 1816 and abandoned in 1837. That was the same year Chicago became a city. The former Chicago Motor Club building at 68 East Wacker Place occupied part of the site of Fort Dearborn.

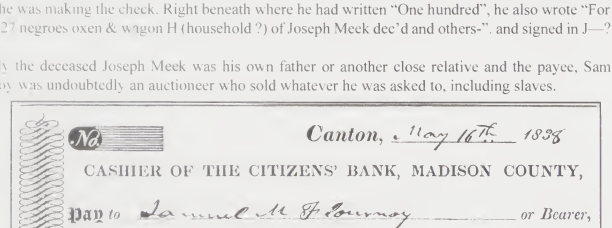
An Auctioneer's Check

Charles V. Kemp

In May of 1838, a Mr. Meek of Canton, Miss., wrote out a check which probably seemed to be a mundane task to him but is of more than routine interest to us today because it serves to reveal a dark page in American history.

Mr. Meek was apparently a careful man for underneath the amount he took the trouble to note the purpose for which he was making the check. Right beneath where he had written "One hundred", he also wrote "For crying sale of 27 negroes oxen & wagon H (household ?) of Joseph Meek dec'd and others-". and signed in J—? Meek.

Possibly the deceased Joseph Meek was his own father or another close relative and the payee, Samuel M. Flournoy was undoubtedly an auctioneer who sold whatever he was asked to, including slaves.


No.
Canton, May 16th 1838
CASHIER OF THE CITIZENS' BANK, MADISON COUNTY,
Pay to Samuel M. Flournoy or Bearer,
One hundred Dollars.
for Crying sale of 27 negroes oxen & wagon H —
of Joseph Meek Dec'd and others
$100-00
Joseph Meek
Stationers' Hall Print 205 Pearl Street

Canton is in Madison County, as stated on the check, and lies between the Big Black and Pearl Rivers. The Citizens Bank of Madison County was short-lived, having opened only a year before this check was written and been forced to close in 1840.

The Meek family was probably a prosperous one to have owned twenty seven slaves and also to have needed a checking account. Today, thanks to the meticulous documentation of Mr. Meek, we can be made aware of this tragic time when humans could be viewed as mere chattel in an estate sale.

"UNLISTED IN *Castenholz*"

Being a Supplement of Sorts to the
FIELD GUIDE TO REVENUE STAMPED PAPER,
Particularly as it Applies to the Rarer Pieces.

B. J. Castenholz

It seems that every time I turn around I see "not listed in Castenholz," "not in the *Field Guide*," or some similar reminder that there are an awful lot of pieces of revenue stamped paper which have come to light since the publication of *The Field Guide to Revenue Stamped Paper*. And while we should be pleased to find all of these new discoveries, I occasionally feel a twinge of embarassment or I begin to feel apologetic that I missed listing so many pieces. Of course there is the other side of the coin: there are, perhaps 6000 to 7000 pieces listed for the first time.

With the recent publication of the revised edition of Part 1, the Western States, over two-and-a-half times the listings of the original edition were included, that is, almost 1000 more entries than we knew about in 1989. And while no revisions are planned at the present time for any of the other parts, it seems appropriate to have a venue for presenting particular aspects of this most interesting group of revenues.

Thus this column.

Only time will tell whether it becomes regular, but there is much to be reported. So let's begin.

RN-C17

C17 is one of a special group of imprints which not only contain restrictive clauses but do so in very small typeset letters, as opposed to the frequently seen clause-in-tablet. This group includes B23, C17, E5, J9, R7, T7, T9, & V10. There are, of course, the restrictive legends in larger letters, such as C9, C11, etc. and those worked into the design of the imprint itself, such as C21.

These minute legends as a group are quite scarce, E5 being the only one which is readily available. In fact, only a couple of cut squares are all that are currently known of R7, T9 & V10. T7 is unique on full document and extremely rare as a cut square.

The listing given here, in the same general format as the Field Guide, contains all of the users of C17 of which I am currently aware. No values are given, but Scott's 1997 valuation is $450.00, which is, I believe, a bit more than adequate.

The updated "Census," (1982) lists 21 known specimens. However, since this list includes 22 different, and I am aware of duplicates of several of these, my guess is that we will eventually see upwards of 40 to 50 pieces. No doubt some of them will add to the list of users.

Typeset legend below imprint, reading:
GOOD WHEN ISSUED FOR THE PAYMENT OF MONEY

C17 Orange **[RN-C17]**

Receipts
Imprint centered

San Francisco, CA, blank form, ►, LeC	FG1
Chicago, IL, J.A. & H.F. Griswold	Note 1
Boston, MA, Douglas Axe Mfg. Co.	FG5
Northampton, MA, Thayer, Sergeant & Co., *brown*, BDB	FG5
Binghamton, NY, Way & Rowe, *green*	FG6
New York, NY, American News Co.	FG6
-, Baldwin, Rice & Read	Note 2
-, Benedict, Hall & Co.	FG6
-, S.B. Chittenden & Co., *brown*, JSH	FG6
-, Curran, Goodwin, Walker & Co., NaL	FG6
-, DuBois, Magovern & Co.	FG6
-, Peter Duryee & Co., H&S	FG6
-, Eldridge, Dunham & Co., JSH	BJC
-, Wm. Oothout	FG6
-, Pool, Nazro, Kimball & Co.	BJC
-, H.K. Thurber & Co.	Note 3
-, blank form, S&B	FG6
Mt. Vernon, OH, Welker & Bergin, *green*, Wh&	Note 4
Newark, OH, Fleek & Sherwood	Note 5
Philadelphia, PA, Jacob Riegel & Co., LPH	FG4
Nashville, TN, A.G. Adams & Co.	FG2
Milwaukee, WI, Smith, Chandler & Co.	Note 6

Notes:

FG1 to FG6 denotes listing in the appropriate part of the *Field Guide*.
BJC denotes unlisted in the *Field Guide* but I have personally inspected each piece.

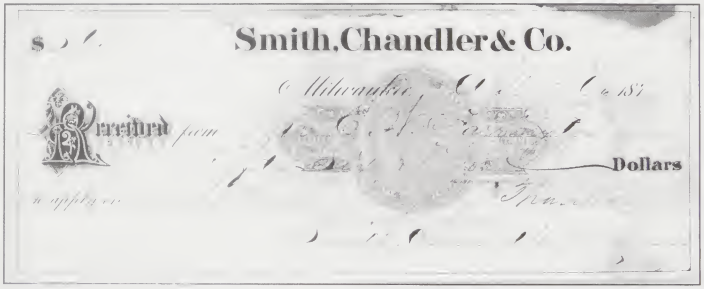
1. Daniel F. Kelleher Co., (R. Cunliffe), 12/11/96, lots 3158 & 3159.
2. Daniel F. Kelleher Co., (M.D. Joyce), 6/4-6/1991, lot 3846.
3. William Weiss Sale, 9/15/1990, lot 1278.
4. Christie's New York, (J. Antizzo et al), 9/27/1995, lot 462.
5. Ibid, lot 610.
6. Einstein, J., "RN Update," *The American Revenuer*, 3/82, p.57. (Editor's note - this item - Note 6 - is currently in my collection.)

Unlisted in Castenholz

In this issue Bill Castenholz is launching a series of articles looking briefly at the rarer types of revenue stamped paper, both listed and unlisted in his series of *Field Guides*. If any of our readers have any examples which are not included in a particular article, please let Bill or me know.

The illustration below is that of the Milwaukee C17 listed in the article on the previous page. To the best I can determine, it is the same receipt that was listed in the article in The American Revenuer which Bill cites, not a second copy.

The dark stains at the top are probably from glue which held it in a ledger of some sort. The other discoloration which appears in the illustration is not very noticeable on the real document.



A Conversation Piece

One way to advertise an annuity!

CELEBRITY CHECKS

by Lance Campbell

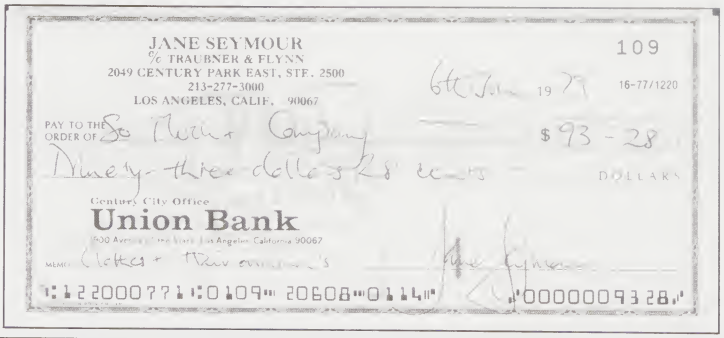
Jane Seymour

She has been called the "Queen of the TV Miniseries," but the actress born Joyce Penelope Wilhelmina Frankenberg likes to be called by her more familiar name, Jane Seymour.

Born in Wimbledon, England, Seymour began her theatrical training at the Arts Educational School in London as a teenager. She had several minor parts in movies before receiving her big break in the 1973 James Bond movie *Live and Let Die*. The then 22-year old actress saw her career take off after landing a bit role opposite James Bond star Roger Moore. However, my favorite Jane Seymour movie performance was in the 1980 film *Somewhere in Time* where she starred with Christopher Reeve

While Seymour has enjoyed a successful movie career, she built her reputation in Hollywood on the strength of her work in television miniseries such as *East of Eden* and *War and Remembrance*. However, her biggest success is her current television series *Dr. Quinn, Medicine Woman*, where she portrays a country doctor.

They say that the smarter you are, the worse your handwriting. If that is the case, then besides being very talented, Jane Seymour is also very smart. Virtually all of the filled-in portions of the illustrated check (or, in this case, perhaps I should say "cheque") are difficult to make out. It is easy to tell that she is British. The check, dated in the British style, was made out on June 6, 1979. The numerical amount, $93.28, is also in the British style. But British or American, we all need clothes, and that is what this check was used to purchase. This account was maintained at the Century City office of Union Bank in Los Angeles.

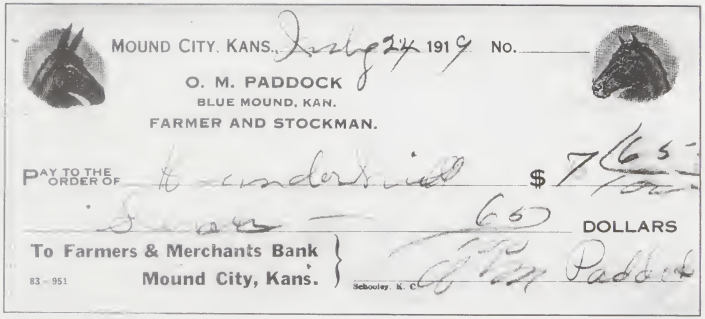


President and Editor's Message

Every year, on Memorial Day, the Gypsy Caravan takes place in Saint Louis. Many hundreds of vendors congregate to put on a huge tailgate sale to benefit the symphony. Among the purveyors of tube socks, Beanie Babies and Wonder Mops there are tables and tables of old bric-a-brac where, if willing to spend the time and energy, one can occasionally find real treasure.

This year I found a box of old checks and miscellaneous paper from Kansas. I picked out three and asked how much for them. I was told I had to buy the whole box if I wanted any, and when I found out it would cost me all of $3, that was fine.

There were several different kinds of checks from the early 1900's in the box, but the ones that caught my eye were those used by O. M. Paddock, Farmer and Stockman, of Blue Mound. Yes, these contain a vignette of a mule! How could I pass them by?



There were quite a few of these checks in the box. I will send any member one, only one, for a self addressed, stamped envelope, so long as the supply lasts. My mailing address is on pages two and three of this issue.

There aren't enough of any of the other kinds of checks in the box to make the same offer, but they are all quite plain and likely to be of interest only to anyone who collects Kansas. Those of you who do may want to get in touch with me.

On a more serious note, the membership renewal rate this year was encouraging. In addition, *Coin World*'s reprint of Russ Hornbacher's article on Numismatic Ephemera from the last issue attracted several new members. Often, just getting the message out that we exist is enough to generate interest. Many of you can think of ways to do this. Send me a note if you think of any way in which your Directors or I can help.

Secretary's Report

Coleman Leifer

This report includes all changes received through June 6, 1998

NEW MEMBERS

1603 BARNES, PAT (C/D) 3301 Melody Lane Lansing MI 48912-5021 1, 8, 22, 32 (by Keith Bauman)

1607 BEEVOR, SUSAN 4614 Gryce-Stine Rd., NE Bemidji MN 56601 1, 4, 12 (most paper ephemera), 14 (by Roger Patterson)

1610 BIRD, MICHAEL M. PO Box 1215 Riverside CA 92502-1215 4, 30-31 (thru Coin World)

1609 BOHRER, DAVID 32 Country Ln Superior MT 59872 1, 2 (MT, ND), 20, 30-31 (thru Bank Note Reporter)

1608 KARLIN, HOWARD (C/D) 1405 Avenue Z, #216 Brooklyn NY 11235-3811 2, 22, 24, 26, 30-31 (by Bill Castenholz)

1604 KOLVA, PAUL E. JR. (C/D) 1101 Hamilton Dr Chambersburg PA 17201 2 (PA), 20-21, 30-31 (thru American Revenue Association)

1606 KEELING, JOHN 609 Ocean Av., Apt. 22 Portland ME 04103 1, 2 (ME), 3-4, 20, 22-23, 30 (by Bob Hohertz)

1605 LITTMAN, DANIEL A. Marketing Div., Cleveland FRB PO Box 6387 1, 3, 8, 11, 14, 23-25 Cleveland OH 44101 (thru Coin World)

1602 MULKINS, KEVIN J. (C/D) 6385 W. Sunset Rd 2 and 4 (Tombstone and SE AZ 1879-1880's) Tucson AZ 85743 (by Warren Anderson)

REINSTATED

0963 WEXLER, BARRY Numisvalu Inc., PO BOX 84 Nanuet NY 10954

ADDRESS CHANGES

1151 BRITTAIN, PAUL 605 Hampton Dr Cherryville NC 28021

1590 HART, THIMOTY 5 T.S. and E. Main Lunenburg VT 05906-9304

1179 JOHNSON, HARRY R. SR. PO Box 16843 West Palm Beach FL 33416

1110 KNOTT, RUTH A. 2601 Kittitas Highway Ellensburg WA 98926

1427 LEMBKE, MELVIN H. 906 Tanglewood Ct Oconomowoc WI 53066

DROPPED - NON-PAYMENT OF DUES

1113 ACHEE, ROLAND J.
0639 ANTIZZO, JOSEPH
1538 BURNS, RAYMOND D.
1487 COHEN, HOWARD L.
1545 DAIGLE, FRANK
0819 DROST, FRED
1162 FIEBELKORN, CHRIS P.
0975 MACKENZIE, STUART C.
1350 MASTERSON, K. J.
1519 NEW YORK PUBL. LIBRARY
1347 SLATER, BOB
1292 STIVISON, DAVID V.
1573 WALDRIP, JACK
1492 WINNERS, L

DECEASED

1543 BAKER, RICHARD E.
1440 OSBORNE, PATRICIA

Checkpool Update

Please be advised that the Checkpool is up and running! Anyone interested in the Checkpool, either as a donor or a requester, should contact me at the following address: Harry R. Johnson, Sr., PO Box 16843, West Palm Beach, FL 33416-6843.

To anyone who has written me at my old address, I am sorry, as I did not receive your mail. Please try again at the new address and we can all work together to mack the Checkpool a success.

To order: Package #1 contains 50 checks for $1.00. Package #2 contains 100 checks for $2.00. Please note that these checks are modern, from the early 1900's to date. Also, because many of these checks are from Colorado there are sure to be duplicates in the packets. I want everyone to know this up front before ordering.

Also, there are NO special orders possible at this time. We need more checks, and I hope members will send me their duplicates so we can have a better assortment for the future.

Good luck with your check hunting!

Harry R. Johnson, Sr.
Checkpool Chairman

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  Other Countries $30

Contact: SPMC Secretary
P.O. Box 1085
Florissant, MO 63031

Member Exchange

Trade 1920's Monogahela or 1940's C. B. & Q. RR checks for your RR checks or tickets. Also trade billheads and letterheads with vignette or logo for same, 1890's to 1930's. Limit trades to 25 pieces of one design, multiple designs ok! Ration check from Concord, Georgia, 'unissued.' Trade for you ration check. - **Thomas H. Smith**, RR #1 Bradley Branch Rd., Cherokee, NC 28719.

Will trade my US checks for pre-1900 Virginia checks or small photos with affixed revenue stamps. **Gary Ronk**, 6247 Cove Road, Roanoke, VA 24019. (540) 562-2368.

My United States government check or railroad check for your Federal (Post Office, Treasury, Customs, all agencies) check, bond, warrant. **J. J. Sullivan**, PO Box 1204, Church St. Station, New York, NY 10008-1204.

Wanted, Illinois RN's for my collection, please send copy or description and asking price. Have RN's for trade. **Lyman Hensley**, 473 Elm, Sycamore, IL 60178.

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